

Desk Audit Procedures

District: _____

Count Date: _____

Date Performed: _____

	Errors	Performed By
1. Review the alphabetical lists of membership to verify the following:		
a. The list contains all of the requirement information.		
b. Age requirements have been met for pupils entering the district.		
c. The building FTE totals on the alphabetical lists of membership match the totals on the SRSD Unaudited Summary FTE Report (DS-4061).		
d. Pupils who are absent on the count days are identified on the alphabetical lists or on separate lists.		
e. Pupils in non-conventional categories are identified on the alphabetical lists or on separate lists.		
f. The alphabetical lists of membership are signed by an authorized representative.		
2. Perform the following procedures for duplicates disclosed in the Duplicate UIC Auditor View:		
a. Send a communication to the LEA or PSA regarding the need to resolve the duplicates that are reported on the Duplicate UIC Auditor View. Attach the printout for that district.		
b. Attempt to resolve any students that the LEA could not resolve.		
c. Adjust the FTE in the districts within your ISD as needed.		
d. Inform the districts of the adjustments.		
e. Communicate UIC Resolution to other ISDs.		
3. Review the Special Education Worksheets A and B to verify that:		
a. No required information has been omitted:		
(1) Teacher codes have been included.		
(2) Associated regular education FTE amounts, if any, have been reported in the proper column.		
(3) The resident districts have been identified for pupils being educated outside of their district of residence.		
b. FTE totals have been correctly calculated.		
c. Each pupil's FTE did not exceed 1.00.		
d. All pupils listed on the worksheets have been identified on the alphabetical lists of membership.		
4. Verify the accuracy of FTEs reported in the Additional Information on K-12 Pupils.		
a. The "Alternative Education FTE (age 16-19)" line should be compared with the Alternative Education amount above in the "K-12 Pupil Membership FTE in General Education." If there is a difference, the auditors should ask what programs were the pupils counted in.		

b. The Special Education and General Education FTE (Section 24) line should be verified.		
c. The “New grade levels for 2007-2008 that have never been offered previously” is only for newer PSAs, but should be verified.		
5. Verify the Residency-Related Information sections of the DS-4061 report.		
6. During the September county audit, review the district’s calendar to determine that the days and hours scheduled meet minimum requirements (can be done as part of the field audit).		
7. For districts with centrally maintained school of choice records:		
a. Verify that the district has a signed cooperative agreement for a sample of Section 105c Special Education pupils accepted since the last field audit.		
b. Verify that the district either certified that it complied with or didn’t comply with school of choice provisions in the State School Aid Act.		
c. If noncompliance exists, report the noncompliance to the MDE Schools of Choice consultant for implementation of the 5% penalty.		
d. If noncompliance affects the FTE, adjust the membership.		
8. From the population of pupils enrolled in a district other than the pupil’s district of residence, under Section 91 or 91(a), review each sampled membership to verify that the pupil was counted by the educating district.		
9. Evaluate the results of the desk audit and determine if changes need to be made to the district’s risk assessments.		